

HOUSE No. 3350

The Commonwealth of Massachusetts

PRESENTED BY:

Paul A. Schmid, III

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to expanding agricultural land.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Paul A. Schmid, III</i>	<i>8th Bristol</i>	<i>1/20/2017</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>1/24/2017</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>1/26/2017</i>
<i>Carole A. Fiola</i>	<i>6th Bristol</i>	<i>1/23/2017</i>
<i>Carlos González</i>	<i>10th Hampden</i>	<i>2/3/2017</i>
<i>Mary S. Keefe</i>	<i>15th Worcester</i>	<i>2/2/2017</i>
<i>John W. Scibak</i>	<i>2nd Hampshire</i>	<i>1/24/2017</i>
<i>Alan Silvia</i>	<i>7th Bristol</i>	<i>1/24/2017</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	<i>2/3/2017</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>	<i>1/30/2017</i>

HOUSE No. 3350

By Mr. Schmid of Westport, a petition (accompanied by bill, House, No. 3350) of Paul A. Schmid, III and others relative to the value agricultural and horticultural land for tax purposes. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act relative to expanding agricultural land.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Chapter 61A of the General Laws is hereby amended by striking out section
2 4, as appearing in the 2014 Official Edition, and inserting in place thereof the following section:-

3 Section 4. (a) For general property tax purposes, the value of land, not less than 5 acres in
4 area, which is actively devoted to agricultural, horticultural or agricultural and horticultural uses
5 during the tax year in issue and has been so devoted for at least the 2 immediately preceding tax
6 years, shall, upon application of the owner of such land and approval thereof, be that value which
7 such land has for agricultural or horticultural purposes.

8 (b) For the said tax purposes, land so devoted shall be deemed to include such contiguous
9 land under the same ownership as is not committed to residential, industrial or commercial use
10 and which is covered by application submitted pursuant to section 6. Land shall be deemed
11 contiguous if it is separated from other land under the same ownership only by a public or
12 private way or waterway.

13 Land under the same ownership shall be deemed contiguous if it is connected to other
14 land under the same ownership by an easement for water supply.

15 (c) For the said tax purposes, land so devoted shall be deemed to include such non-
16 contiguous land under the same ownership as is not committed to residential, industrial or
17 commercial use and which is covered by application submitted pursuant to section 6. Non-
18 contiguous land shall only be included, if it is located within a ½ mile of any boundary of other
19 land under the same ownership and it is utilized together with such other land for a unified
20 agricultural, horticultural, or agricultural and horticultural, economic purpose.

21 (d) All such land, which is considered contiguous or non-contiguous for purposes of this
22 chapter shall not exceed in acreage 100 per cent of the acreage which is actively devoted to
23 agricultural, horticultural or agricultural and horticultural uses.

24 (e) The rate of tax applicable to such agricultural or horticultural land shall be the rate
25 determined to be applicable to class 3, commercial property under chapter 59.